

CERTIFICATE OF SERVICE

I, Jonathan M. Landers, certify that on the 7th day of January 2010, I caused a true and correct copy of the foregoing OBJECTION TO TRUSTEE'S DETERMINATION OF CLAIM (Frank E. Pierce III, IRA) to be filed and served on the parties to this action via electronic filing.

In addition, service was effectuated to the following address via Federal Express:

Irving H. Picard, Trustee
c/o Baker Hostetler LLP
45 Rockefeller Plaza
New York, New York 10111

s/ Jonathan M. Landers